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THIRTY-SEVENTH
Annual Report
OF THE
MUNICIPAL OFFICERS
OF THE PLANTATION OF
Monhegan
Maine



INCORPORATED SEPTEMBER 4, 1839

For The Year Ending January 31, 1953

Thirty-Seventh

Annual Report

Of The

MUNICIPAL OFFICERS

Of The Plantation Of

Monhegan

Maine

INCORPORATED SEPTEMBER 4, 1839

FOR THE YEAR ENDING JANUARY 31

1953

PLANTATION OFFICERS FOR THE YEAR 1952

Moderator

WILLIAM L. FARRELL

Plantation Clerk

VERNON W. BURTON

Assessors

SHERMAN M. STANLEY

TECO SLAGBOOM

MARION L. CUNDY

Treasurer

VERNON W. BURTON

Tax Collector

IDA S. PROPER

Road Commissioner

ADE MERSFELDER

Constable

DOUGLAS H. ODOM

Truant Officer

WILLIAM S. ORNE

Fire Wardens

M. A. ORNE

H. B. ODOM

W. S. ORNE

Health Officer

MYRA S. ORNE

Surveyor of Wood and Lumber

VERNON W. BURTON

Superintending School Committee

ISABEL T. FARRELL

MYRA S. ORNE

BARBARA F. STANLEY

Superintendent of Schools

Agent of The Commissioner of Education

KEITH L. CROCKETT

ASSESSORS' REPORT

Which includes the reports of the Collector of Taxes,
Treasurer, Plantation Clerk and State School Agent.

THE VALUATION BOOK — 1952

Real Estate, Resident	\$86,542.00
Real Estate, Non-Resident	82,667.00
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Total Real Estate	\$169,209.00
Personal Estate, Resident	\$1,714.00
Personal Estate, Non-Resident	none
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Total Personal Estate	\$ 1,714.00
	<hr/>
Total Valuation	\$170,923.00
	<hr/>
Total Value of Land	\$ 43,004.00
Total Value of Buildings	126,205.00
	<hr/>
Total Value of Land and Buildings	\$169,209.00
Stock in Trade	\$1,000.00
Two Boats	714.00
	<hr/>
Total Value, Personal Estate	\$ 1,714.00
	<hr/>
Total Valuation, Personal, Resident and Non-Resident	\$170,923.00
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Number of polls taxed	36
Number of polls exempt	9
Rate of taxation	.031

LIST OF TAXPAYERS

RESIDENT

		Total Real and Personal Estate	Personal Estate	Total Tax
	Polls			
Achorn, Ira E.	Ex.	\$	\$	\$
Adams, Halsey T.	1			3.00
Bates, Helen M.		750.		23.25
Bernstein, Morton	1	950.		32.45
Brackett, Elva		8,495.		263.35
Brackett,, Ernest, Heirs		1,225.		37.98
Brackett, George F., Heirs		700.		21.70
Brackett, Lorimer E.	1	1,175.	200.	39.43
Brackett, Kate F., Heirs		1,000.		31.00
Baldwin, Sidney		3,100.		96.10
Burton, Vernon W.	1	575.		20.83
Chadwick, Alice M.		1,450.		44.95
Chadwick, Raymond J.	1	51.		4.58
Cundy, Marion H.		1,465.		45.42
Davis, Virginia L., and Day, Josephine D.		825.		25.58
Davis, Linwood A. and Dearne, L.	Ex.			
Davis, Linwood A. and Dearne, Lottie M.		1,135.		35.19
Davis, Ford W.	Ex.	975.		30.23
Davis, Maurice G.	1			3.00
Davis, Leslie P.	1	1,450.		47.95
Davis, Manville W.	1	1,963.	663.	60.85
Davis, Irene		50.		1.55
Day, Henley	Ex.			
Davis, Walter S.	Ex.	1,250.		38.75
Davis, Virginia L.		50.		1.55
Day, Ferdinand L.	1	150.		7.65
Day, Josephine D.		3,400.		105.40
Day, Ferdinand L. and Day, Josephine D.		1,500.		46.50
Dyer, Charles	Ex.			

Dyer, Nettie M.		600.	18.60
Farrell, William L. G.	1	800.	27.80
Fitzgerald, James	1		3.00
Field, Earl S.	1	1,825.	59.58
Field, Charles	1		3.00
Farrell, Isabel M.		400.	12.40
Fuller, Alfred	1	1,400.	46.40
Green, Elizabeth		1,075.	33.33
Grilley, Joseph B. M.	1	225.	9.98
Gunmere, John W.	1	925.	31.68
Hudson, Gertrude		1,195.	37.05
Leonard, George W.	Ex.		
Meissner, Leo J.	1		3.00
Meissner, Mildred J.		2,377.	73.69
Mersfelder, Ade D.	1	270.	11.37
Miles, Rufus E.	1		3.00
Miles, Jean Weidensall		1,420.	44.02
Miller, Thomas G.	1		3.00
Mazzolini, Mabel G.		1,520.	47.12
Nunan, Richard T.	1	1,050.	35.55
Nicholson, Laurice C.	1	125.	6.88
Odom, Douglas H. and Harry B.		300.	9.30
Odom, Harry B.	1		3.00
Odom, Douglas H.	1	2,200.	800. 71.20
Odom, Douglas H.		1,350.	41.85
Odom, Sydney A.	1		3.00
Orne, Maynard A.	1	475.	17.73
Orne, William S.	1	900.	30.90
Partridge, Ida E.		825.	25.58
Pyles, James M.	1	3,200.	102.20
Philips, Raymond E.	1	25.	3.78
Pierce, Isabel; Farrell and Nunan		10,750.	333.25
Proper, Ida S.		900.	27.90
Pierce, Frank C.	Ex.	2,455.	76.11
Rollins, June B.		2,300.	71.30
Richards, Hanna R.		400.	12.40
Stevens, Lydia C.		460.	14.26
Stanley, Sherman M.	1	1,650.	54.15
Stanley, Alfred D. and Sherman M.		525.	16.28
Stanley, Alfred D.	1	825.	28.58
Stanley, Dwight F.	1	1,200.	40.20
Smith, Sarah M., Heirs		275.	8.53
Stanley, William S., Heirs		1,500.	46.50
Stevens, Joseph A.	1		3.00
Schneider, Theo		1,025.	31.78

Speed, Alphonso Est.		100.	3.10
Sterling, S. W., Heirs		625.	19.38
Starks, Mary J.		800.	24.80
Stevens, Marie M.		70.	2.17
Stevens, Marie M.		310.	9.61
Townsend, Josephine A.		20.	.62
Wallace, Ellsworth H.	Ex.	800.	24.80
Wincapaw, Carl L.		375.	16.63
Winter, Andrew	1	1,400.	46.40

NON-RESIDENT

	Real Estate	Tax
Anderson, George C.	\$1,650.	\$ 51.15
Abbot, Edga Est.	50.	1.55
Arnold, Magda	495.	15.35
Boynton, Dr. Wm. H. and Ruth Mae	1,325.	41.03
Burton, Oscar E.	500.	15.50
Barker, Alice M.	1,925.	59.68
Black, Douglas C.	1,510.	46.81
Bussey, Gertrude C.	1,610.	49.91
Bogdonove, A. J., Heirs	650.	20.15
Bright, Thomas	1,650.	51.15
Cameron, William	1,200.	37.20
Cole, Isa E.	1,225.	37.98
Campbell, Mrs. Wm.	75.	2.33
Cartwright, Isabell	1,275.	39.53
Chamberlain, Margareth	1,300.	40.30
Cabot, John, Jr.	2,630.	81.53
Chase, Richard D.	760.	23.56
Chase, Mary M.	850.	26.35
Cochrane, Constance	1,900.	58.90
Connway, Jay H.	2,150.	66.65
Court, Lee W.	1,965.	60.92
Dow, Jennie P. Est.	50.	1.55
Dunbar, Jessie A.	750.	23.25
Dunbar, Elizabeth	1,050.	32.55
Ebert, Elizabeth	1,000.	31.00
Edwards, Edward, Heirs	600.	18.60
Edison, Theodore M.	1,150.	35.65
Emerich, Frederic	120.	3.72
Farnham, George	450.	13.95

Fite, Warner	875.	27.13
Gales, Mabel	150.	4.65
Gleason, Mrs. Clark	60.	1.86
Goodwin, Pauline M.	120.	3.72
Gilbert, Walker I.	25.	.78
Giard, Beatrice L.	100.	3.10
Hebard, George Proper	100.	3.10
Hekking, William M.	1,140.	35.34
Hovey, William, Heirs	60.	1.86
Hodgkins, Fred L., Heirs	300.	9.30
Howland, Ethel	1,400.	43.40
Huntington, Maud M.	100.	3.10
Hutchins, Mildred B.	660.	20.46
Holden, Anne	1,850.	57.35
Jackson, Lucy E.	60.	1.86
Jahn, Edwin C. and Helen M.	1,670.	51.77
Jenney, Laura P. Est.	260.	8.06
Kallem, Herbert and Arneson, George	50.	1.55
Kloak, Adelia Barker	385.	11.94
Kent, Rockwell	1,025.	31.78
Knowlton, Maud B.	1,000.	31.00
Lotz, Louise	75.	2.33
Lewis, Mary, Heirs	100.	3.10
Lamberton, Helen H.	60.	1.86
May, Lewis S. and Francis H.	50.	1.55
Mortimer, Frederic C.	50.	1.55
McKown, F. H., Heirs	100.	3.10
Makarov, Alex G.	1,450.	44.95
Mallory, Elizabeth B.	850.	26.35
Mason, Mary T.	2,525.	78.28
Mason, William C.	1,955.	60.61
McKown, Alice K.	450.	13.95
Neilson, Mrs. Wm.	1,125.	34.88
Nelson, Elsie	3,400.	105.40
Partridge, Mrs. John F.	2,600.	80.60
Parry, Ruth B.	1,100.	34.10
Portland Wharf & Land Co.	150.	4.65
Parker, Paul and Elinor	1,045.	32.40
Palmer, Robert	1,400.	43.40
Perrine, Martha J.	675.	20.93
Pearce, Elsie J.	2,777.	70.59
Peterson, Andrew, Heirs	10.	.31
Pettangall, Mrs. Bertha	50.	1.55
Reed, Alfaretta A.	120.	3.72
Rothrock, Elizabeth M.	60.	1.86

Rothrock, Dr. Harry C.	60.	1.86
Rothrock, Joseph T.	60.	1.86
Skinner, B. F.	1,010.	31.31
Schneider, Theo	1,025.	31.73
Selfridge, Russell Est.	100.	3.10
Schumaker, Philip and Geraldine D.	1,700.	52.70
Stoddard, Alice Kent	750.	23.25
Slayton, Doris	1,100.	34.10
Studley, Lawrence K.	975.	30.23
Studley, Charles A.	120.	3.72
Tam, Rubem	50.	1.55
Taylor, Warner	775.	24.03
Townsend, Fred L.	150.	4.65
Treadwill, Ruth	1,510.	46.81
Tupper, Asa D.	150.	4.65
Tweedy, H. H.	100.	3.10
Underhill, Dorothy D.	2,675.	82.93
Uzell, Robert and Jane	1,675.	51.93
Vaughn, Elizabeth P.	775.	24.03
Varnum, Marion K.	1,250.	38.75
Verrier, Elizabeth	485.	15.04
Wells, Juanita	460.	14.26
Waller, Judith	80.	2.48

**ASSESSORS' REPORT
OF APPROPRIATIONS AND MONEY EXPENDED
FOR THE YEAR ENDING FEBRUARY 5, 1953**

Feb. 5, 1952, Unexpended	none
March 10, 1952, Appropriation	\$800.00
Overlay	145.45
March 10, 1952, Appropriation (overdraft)	71.73
Bank Stock	53.43
Dog Tax Refund	1.69
Appropriation (Maine Publicity Bureau)	25.00
 Total	 \$1,097.30
Expended	986.69
Overdraft	71.73
June 2, 1952 (no warrant) Printed Checks	3.48
 Total Expended	 \$1,061.90
Feb. 5, 1953, Unexpended Balance	\$35.40
Expended	
1952	
Feb. 20, Loring, Short and Harmon	\$ 6.89
March 31, Lincoln County News	131.50
March 31, Edith H. Rines, Reg. of Deeds	9.00
March 31, State of Maine Pub. Bureau	25.00
March 31, Hutchin's Bros	.50
March 31, Loring, Short and Harmon	2.25
April 8, Loring, Short and Harmon	5.22
April 8, Hutchin's Bros.	9.82
Sept. 27, Earl S. Field	2.22
Sept. 27, Treasurer of State (Dept. Audit)	110.44
1953	
Feb. 4, Maynard Orne (Fire Warden)	10.00
Feb. 4, Maynard Orne (Ballot Clerk)	5.00

Feb. 4, Myra S. Orne (Health Officer)	10.00
Feb. 4, W. S. Orne (Fire Warden)	10.00
Feb. 4, H. B. Odom (Fire Warden)	10.00
Feb. 4, Marion L. Cundy (3rd Assessor)	50.00
Feb. 4, Vernon Burton (Plantation Clerk, Expense and Salary)	78.87
Feb. 4, Vernon W. Burton (Plt. Treasurer) Expense and Salary	111.79
Feb. 4, Sherman Stanley (1st Assessor)	125.00
Feb. 4, Sherman Stanley (Ballot Clerk)	5.00
Feb. 4, Ida S. Proper (Tax Collector)	125.00
Feb. 4, Ida S. Proper (Expenses)	57.19
Feb. 4, William L. Farrell (Moderator)	10.00
Feb. 4, Rita White (Ballot Clerk)	5.00
Feb. 4, Teco Slagboom (2nd Assessor)	50.00
Feb. 4, Teco Slagboom (Ballot Clerk)	5.00
Feb. 4, Douglas Odom (Constable)	10.00
Feb. 4, 1953, Douglas Odom (Ballot Clerk)	5.00
April 8, 1952, Hutchin's Bros.	1.00
Total Expended	\$1,061.90
Unexpended	35.40
	<hr/> \$1,097.30

ROADS, BRIDGES AND SNOW REMOVAL

Feb. 5, 1952, Unexpended Balance	\$580.72
March 10, 1952, Appropriation	700.00
Total	<hr/> \$1,280.72
Total Expended	\$890.47
Feb. 5, 1953, Unexpended	\$390.25
Expended	
1952	
Feb. 20, Gordon Eaton	\$ 34.00
Feb. 20, James White	28.00

PLANTATION of MONHEGAN

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Feb. 20, Ade Mersfelder	16.00
Feb. 20, Donald Cundy	10.00
Feb. 20, Vernon Burton	8.00
Feb. 20, William Orne	8.00
Feb. 20, Maynard Orne	6.00
May 3, Studley Hdw. Co.	18.87
June 2, L. A. Davis	9.75
July 23, Ade Mersfelder	323.50
July 23, Donald Cundy	50.25
July 23, W. S. Orne	3.00
July 23, Studley Hdw. Co.	12.10
Sept. 16, Ade Mersfelder	148.00
Jan. 5, 1953, Ade Mersfelder	215.00
Expended	\$890.47
Feb. 5, 1953, Unexpended	390.25
	\$1,280.72

PLANTATION SCHOOL

Feb. 5, 1952, Unexpended Balance	\$1,243.89
March 10, 1952, Appropriation	1,600.00
Treasurer of State	510.00
The MacMillan Co. (Refund)	8.16
Total	\$3,362.05
Expended	2,620.42
Tuition	259.34
Total	\$2,879.76
Feb. 5, 1953, Unexpended	\$482.29
Expended	
Teacher's Salary (Feb. 8, 1952-Jan. 25, 1953)	\$2,034.56
Collector of Internal Revenue	17.40
Teacher's Retirement Fund	38.88
Books and Supplies	103.83

Tuition	259.34
Janitor and Fuel	331.57
Freight	12.93
Treasurer of State	25.00
School House Insurance	56.25
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Total	\$2,879.76
Feb. 5, 1953, Unexpended Balance	482.29
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	\$3,362.05

PLANTATION WHARF

Feb. 5, 1952, Unexpended Balance	\$641.41
March 10, 1952, Appropriation	none
Excise Tax	285.30
March 10, 1952, Appropriation (Slip Attendant)	130.00
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Total	\$1,056.71
Expended	\$328.27
Feb. 5, 1953, Unexpended	\$728.44

Expended

1952	
Feb. 25, L. A. Davis	\$24.00
April 8, L. A. Davis	12.00
April 25, Marion L. Cundy	6.00
May 3, L. A. Davis	15.00
May 3, General Foods Corporation	69.49
June 2, L. A. Davis	15.00
July 23, Ade Mersfelder	90.00
Aug. 12, Gary L. Beckwith	45.00
Sept. 16, Ade Mersfelder	4.00
Oct. 9, Monhegan Store	.78
1953	
Feb. 4, James White	29.50
Feb. 4, Sherman Stanley	7.50

PLANTATION of MONHEGAN

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Feb. 4, Philip Orne	5.00
Feb. 4, Joseph Grilley	5.00
Total	\$328.27
Unexpended	728.44
	\$1,056.71

SCHOOLHOUSE REPAIRS

Feb. 5, 1952, Unexpended	\$127.67
Feb. 5, 1953, Unexpended	\$127.67

SUPERINTENDENT OF SCHOOLS

Feb. 5, 1952, Unexpended Balance	none
March 10, 1952, Appropriation	\$65.00
March 10, 1952 Appropriation (overdraft)	7.90
Total	\$72.90
Expended	\$30.00
Overdraft	\$ 7.90
Feb. 5, 1953, Unexpended	\$35.00
Expended	
1952	
June 20, Joseph E. Blaisdell	\$17.00
Oct. 27, Keith L. Crockett	7.50
Jan. 11, 1953, Keith L. Crockett	5.50
Total	\$30.00
Unexpended	35.00
	\$65.00

GARBAGE DISPOSAL

Feb. 5, 1952, Unexpended	none
March 10, 1952, Appropriation	\$400.00
Appropriation (overdraft)	52.45
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Total	\$452.45
Expended	\$400.00
Overdraft	\$52.45
Unexpended	none

MEDICAL EXAMINATION SCHOOL

March 10, 1952, Appropriation	\$25.00
Sept. 24, 1952, W. H. Boynton, M. D.	\$25.00

COUNTY TAX

March 10, 1952, Appropriation	\$765.45
Aug. 16, 1952, J. N. Glidden, Expended	\$765.45

MONHEGAN CEMETERY

Feb. 5, 1952, Unexpended Balance	\$ 18.06
March 10, 1952, Appropriation	250.00
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Total	\$268.06
Expended	\$48.00
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Feb. 5, 1953 Unexpended Balance	\$220.06
Sept. 16, 1952, Ade Mersfelder, Expended	48.00
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	\$268.06

FIRE EQUIPMENT

Feb. 5, 1952, Unexpended Balance	none
March 10, 1952, Appropriation	\$325.00
Appropriation (overdraft)	43.86
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Total	\$368.86
Expended	\$114.49
Overdraft	43.86
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Total	\$158.35
Feb. 5, 1953, Unexpended Balance	\$210.51
Expended	
1952	
Sept. 16, Ade Mersfelder	\$ 1.50
Sept. 24, Justin A. McCarthy Co.	108.40
Oct. 9, Monhegan Store	4.59
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Total	\$114.49
Unexpended Balance	210.51
	<hr/>
	\$368.86

FIRE HOUSE REPAIRS

Feb. 5, 1952, Unexpended Balance	\$.82
Feb. 5, 1953, Unexpended Balance	\$.82

FIRE PATROL

Feb. 5, 1952, Unexpended Balance	\$100.00
Feb. 5, 1953, Unexpended Balance	\$92.00
Expended	
Feb. 4, 1953 Maynard Orne	8.00
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	\$100.00

ABATEMENTS

Carl Wincapaw tax 1952	\$11.63
Monhegan Library (Property formerly owned by Lucy E. Jackson)	1.86
Total	\$13.49

DISCOUNT PAID ON TAXES PAID BEFORE JULY 1, 1952

Feb. 5, 1952, Unexpended Balance	\$38.42
March 10, 1952, Appropriation	none
Total	\$38.42
Expended	\$112.59
Feb. 5, 1953, Overdraft	\$74.17

LIST OF UNEXPENDED BALANCES AND OVERDRAFTS

Fire Patrol	\$ 92.00
Plantation Expense	35.40
Fire Equipment	210.51
Fire House Repairs	.82
Roads, Bridges and Snow Removal	390.25
Plantation Wharf	728.44
Cemetery	220.06
School House Repairs	127.67
Plantation School	482.29
Superintendent of School	35.00
Total	\$2,322.44
Feb. 5, 1953, Overdraft (Discount on Taxes)	\$74.17

TREASURER'S REPORT 1952—1953

Feb. 6, 1952, Cash Balance Forward	\$3,269.97
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Receipts

Taxes

Property and Poll, 1951 and 1952	\$ 102.08
Excise	88.21
Property and Poll, 1952 and 1953	5,231.80
Excise	197.09

\$5,619.18

Departmental Receipts

Bank Stock (State)	\$ 53.43
Education (State)	510.00
Dog License Refund	1.69
The MacMillan Co., Refund on Over- payment, 1951	8.16

\$573.28

\$9,462.43

Disbursements

Warrants Paid	\$6,476.13
Bank Debit Printed Checks	3.48
Cash on Hand	2,982.82

\$9,462.43

NOTE: Treasurer disburses money only on warrants from selectmen.

NOTE: Bank Stock received from the State are taxes collected by the State on Stocks of such corporations and are

paid to the Towns according to the amount of Stock held by owners residing in those towns.

The Dog License refund is from money left over from dog licenses received by the State after paying damages by dogs and administrative expense.

Respectfully submitted

VERNON W. BURTON

Monhegan Plantation Treasurer

PLANTATION CLERK'S REPORT 1952-1953

Births, Marriages and Deaths for the Year

Births	1
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Marriages	none
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DEATHS

At Rockland, Maine, July 18, 1952, Linwood A. Davis, 79
years of age.

Respectfully submitted

VERNON W. BURTON

Monhegan Plantation Clerk

TAX COLLECTOR'S REPORT, 1952-1953

Paid Treasurer	\$5,476.00	
Discounts	99.36	
Discounts omitted	13.23	
Abatements	13.49	
Selfridge (Plantation owned)	3.10	
Abbott (Plantation owned)	1.55	
		\$5,606.93
Tax Committed	\$5,406.84	
Excise	197.09	
John Field (poll tax)	3.00	
		\$5,606.93
Uncommitted Overdue Taxes, Lotz 3.48 (1929)		
Uncommitted Overdue Taxes, Lotz 3.60 (1950)		
Uncommitted Overdue Taxes, Lotz 3.53 (1951)		

Respectfully submitted

IDA S. PROPER

Monhegan Plantation Collector

REPORT OF STATE SCHOOL AGENT

To the School Committee and Citizens of Monhegan Plantation:

I am submitting to you my first annual report as your state school agent.

This year we have been fortunate in having Mr. Oliver return as our teacher. Under his able leadership the children have progressed at a goodly rate. The small number in each class has made it possible to give individual help in many cases.

For a small community you are justified in being proud of your school and the children. The school is well equipped with modern teaching aids and there is much evidence of a fine spirit there. The interior paint is well adapted for lighting purposes but I should like to urge you to consider seriously the matter of supplying an adequate lighting system to care for cloudy and overcast days. It will also be a saving to insulate your building against fall and winter weather. Both of these items could be taken care of by an appropriation for repairs.

On behalf of former State agent Mr. Blaisdell, and myself, I wish to extend my thanks to all who have in any measure contributed to the success of the school for the past year.

Respectfully submitted

KEITH L. CROCKETT

State School Agent

STATE OF MAINE
STATE DEPARTMENT OF AUDIT

Augusta

Sept. 25, 1952

Board of Assessors
Monhegan
Plantation
Gentlemen:

In accordance with Chapter 16, Section 3, Revised Statutes of 1944, and at your request, the records of the Monhegan Plantation have been audited for the fiscal year ended February 5, 1952.

The examination was made by Auditor D. M. Strand in accordance with generally accepted auditing standards on a basis consistent with that of the preceding year, and included all procedures which were considered necessary. Insofar as could be ascertained within the scope of the examination, the financial transactions of the Plantation appear to have been appropriately handled with such exceptions as may be noted in the accompanying comments.

Exhibits and schedules incorporated in this report present the result of the financial operations of the Plantation for the period designated. A recommendation is also offered which is believed worthy of your consideration.

All of which is respectfully submitted.

Very truly yours,

FRED M. BERRY

State Auditor

COMMENTS

Monhegan Plantation

February 6, 1951 to February 5, 1952

An audit of the books and records of Monhegan Plantation has been completed for the fiscal year ended February 5, 1952. The audit included an examination of the records maintained by the Assessors, Treasurer, Tax Collector and Clerk.

The result of the audit indicates that all abatements of taxes should bear the written approval of at least a majority of the Board of Assessors.

The examination consisted of a review of cash transactions and an analysis of revenues and expenditures. The result of the year's operations showed that available funds exceeded expenditures by \$109.73. With the exception of the overlay of \$109.73, all unexpended and overdraft balances were carried forward to the ensuing year. The net unexpended balance carried forward totaled \$3,096.83, as compared with \$3,276.57 at the close of the preceding year.

A comparative statement of revenues and expenditures (Exhibit B) disclosed that for the 1951 municipal year, revenues decreased by \$238.73 as compared with those of the previous year. Expenditures for the same period increased by \$805.50. The factors contributing to these differences, as compared with the 1950-51 year, are summarized as follows:

INCREASED REVENUES

Real, Personal and Poll Taxes	\$160.51
State of Maine	347.32
Other Accounts (net)	(269.10)
<hr/>	
Net Decrease	\$238.73

INCREASED EXPENDITURES

General Government	\$ 221.61
Education	362.68
Unclassified	1,669.01
Other Accounts (net)	(1,447.80)
	<hr/>
Net Increase	\$ 805.50

From the review of the records of the Plantation Clerk it was ascertained that the transfer of excise tax monies to the wharf repair account had been authorized by vote of the townspeople at the annual plantation meeting.

The unappropriated surplus amounted to \$296.98 at the year end, or an increase of \$109.73, as compared with the preceding year. This increase was occasioned by the excess of available funds over expenditures.

SCOPE OF AUDIT

Records were checked to determine the accuracy of recording cash transactions. The system of internal control was reviewed as pertained to the handling of cash and other matters of financial concern. Revenues and expenditures were examined by methods and to the extent deemed necessary. Insurance policies and bond coverage were examined.

Included in this report are exhibits and schedules pertaining to the financial status of the Plantation. Audit procedures were followed to the extent deemed necessary in the development of these statements.

It is believed that the accompanying balance sheet and supporting statements fairly present the financial position of the Plantation at February 5, 1952 and the result of its operations for the year then ended.

Exhibit A

MONHEGAN PLANTATION
COMPARATIVE BALANCE SHEET

February 5, 1952 February 5, 1951

ASSETS

Cash in Bank	\$3,269.97	\$3,330.31
Taxes Receivable (Schedule A-1)	103.73	162.33
Tax Liens (Schedule A-2)	23.11	19.66
	<hr/>	<hr/>
TOTAL ASSETS	\$3,396.81	\$3,512.30

LIABILITIES

Accounts Payable (Schedule A-3)	3.00	48.48
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RESERVES

Authorized Expenditures (Exhibit D)	3,096.83	3,276.57
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SURPLUS

Unappropriated (Exhibit C)	296.98	187.25
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TOTAL LIABILITIES, RESERVES

AND SURPLUS	\$3,396.81	\$3,512.30
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MONHEGAN PLANTATION

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES

YEARS ENDED

February 5, 1952 February 5, 1951 February 9, 1950

REVENUES

Real, Personal and Poll Taxes	\$8,150.68	\$8,311.19	\$7,870.80
Excise Taxes	259.80	142.91	198.01
State of Maine	817.77	1,165.09	498.00
Donations	170.00		200.00
Miscellaneous	1.09	7.00	1.84
Supplemental Taxes		11.88	

TOTAL REVENUES	9,399.34	9,638.07	8,768.65
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ADD:

Carrying Balances Expended	179.74		295.82
Appropriations from Surplus			186.17

DEDUCT:

Revenues Applicable to Appropriation			
Carrying Balances		863.95	

TOTAL AVAILABLE	\$9,579.08	\$8,774.12	\$9,250.64
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EXPENDITURES:

General Government	1,019.25	797.64	971.45
Protection	327.85	243.52	408.43
Health	477.45	425.00	425.00
Highways, Bridges and Snow Removal	499.36	1,101.93	601.92
Education	2,836.92	2,474.24	2,261.85
Cemeteries	47.25	73.59	24.00
Special Assessments	2,136.05	2,067.80	2,067.80
Unclassified	2,125.22	456.21	206.19
Municipal Indebtedness		1,000.00	2,200.00
Interest		23.92	84.00

TOTAL EXPENDITURES	9,469.35	8,663.85	9,250.64
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**EXCESS OF AVAILABLE FUNDS
OVER EXPENDITURES**

\$ 109.73	\$ 110.27	-0-
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WARRANT

**FOR ANNUAL PLANTATION MEETING
FOR YEAR 1953**

To DOUGLAS H. ODOM, Constable of the Plantation of Monhegan in Lincoln County, Greetings:

In the name of the State of Maine you are hereby required to notify and warn the inhabitants of said Plantation qualified to vote in Plantation affairs to assemble at the Schoolhouse in said Plantation on Monday, the 9th day of March, at 7:30 o'clock in the evening to act on the following articles, Namely:

Art. 1. To choose a moderator to preside at said meeting.

Art. 2. To see if the Plantation will vote to accept the Plantation report.

Art. 3. To choose all necessary Plantation Officers viz., Plantation Clerk, three Assessors, Collector of Taxes, Treasurer, Road Commissioner, one member of School Board, Truant Officer, Constable and Surveyor of Wood and Lumber.

Art. 4. To see what action the Plantation will take in regard to supporting and maintaining the Island School for the year 1953 and 1954.

Art. 5. To see if the Plantation will vote to raise and appropriate the sum of \$2,700.00 more or less for Schools, including teacher's wages, fuel, janitor service, High School tuition, books and supplies.

Art. 6. To see if the Plantation will vote to raise and appropriate the sum of \$40.00 to defray the expense of the Superintendent of Schools.

Art. 7. To see if the Plantation will vote to raise and appropriate the sum of \$1,200.00 more or less for Plantation Expense, including officer's salaries and administrative expenses.

Art. 8. To see if the Plantation will vote to raise and appropriate the sum of \$25.00 for medical examination of the pupils of the Monhegan School.

Art. 9. To see whether or not the town will vote to raise and appropriate the sum of Twenty-five (\$25.00) dollars to be paid to the State of Maine Publicity Bureau to be expended and used for advertising the natural resources; advantages and attractions of the State of Maine in accordance with the provisions of Chapter 80, Section 95, of the Revised Statutes of Maine.

Art. 10. To see what action the Plantation will take in regard to the collecting and disposing of the garbage.

Art. 11. To see if the Plantation will vote to raise and appropriate the sum of \$700.00 more or less for Roads and Bridges including Snow Removal.

Art. 12. To see if the Plantation will vote to raise and appropriate the sum of \$150.00 more or less for Fire Equipment.

Art. 13. To see what action the Plantation will take in regard to an attendant at the slip, including salary.

Art. 14. To see what action the Plantation will take in regard to the sum of \$74.17 overdraft. Discount on Taxes.

Art. 15. To see if the Plantation will vote to give the Assessors authority to sell or dispose of property acquired by tax liens and give quit claim deeds for same.

Art. 16. To see if the Plantation will raise \$200.00 more or less for Discount on Taxes paid before July 1st.

Art. 17. To see if the Plantation will vote to allow 3% discount on taxes if paid before July 1.

Art. 18. To see what action the Plantation will take in regard to use of excise tax.

Art. 19. To see if the Plantation will vote to give the Assessors authority to hire money in anticipation of taxes should it be necessary.

Art. 20. To see if the Plantation will vote to appropriate the sum of \$500.00 more or less for repairs on the Plantation Wharf.

Art. 21. To see what action the Plantation will take in regard to the Schoolhouse Flag Pole.

Art. 22. To see what action the Plantation will take in regard to installation of Gas Lights in Schoolhouse.

The Assessors hereby give notice that they will be in session at the School House and Place of meeting on Monday evening, day of said meeting, for the purpose of correcting the list of voters; from 7:00 o'clock in the evening until the polls are closed.

Given under our hands this 14th day of February, A.D. 1953.

SHERMAN M. STANLEY

TECO SLAGBOOM

MARION I. CUNDY

Assessors of Monhegan Plantation

MONHEGAN WATER SYSTEM

1952

Total Income (ending Dec. 31)	\$2,107.38
Total Expense (ending Dec. 31)	1,808.95
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Total Bank Balance (ending Dec. 31)	\$298.43
Total Wages: M. Orne, V. Burton, C. Davis	\$227.50
	540.00
	12.50
<hr/>	
	\$780.00
Total: Maintenance and Repair of Pumping Station and Purification System	520.71
Total: Water Analysis	8.90
Total: Purification System Supplies	37.50
Total: Pumping System; Fuel	312.47
Total: Taxes;	
State Sales Tax	\$34.55
Fed. Inc. withheld from Wages	13.36
Social Security	8.19
S. S. Employers Tax	13.20
State Franchise	5.00
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	74.30
Total: General Misc.	75.07
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TOTAL EXPENSE FOR 1952	\$1,808.95
Unpaid water bills	Total: \$254.00

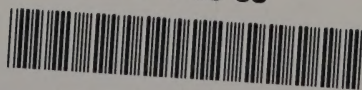
TECO SLAGBOOM, Treasurer

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